

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 99-0522P**

**Withholding Tax  
Calendar Year 1996**

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**ISSUE(S)**

I. **Tax Administration** – Penalty

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

II. **Tax Administration** – Interest

**Authority:** IC 6-8.1-10-1

Taxpayer protests the interest assessed.

**STATEMENT OF FACTS**

Taxpayer filed its WH-3 late and was assessed ten dollars (\$10) for each late filed W-2.

Taxpayer protests the penalty and interest assessed due to its filing a criminal suit against its former secretary for embezzlement and the neglecting of her duties.

1. **Tax Administration** – Penalty

### **DISCUSSION**

Taxpayer requests the department waive the penalty for its failure to file information returns timely.

Taxpayer's payment history indicates it has had numerous late payment penalties since July 1993. Taxpayer only states it has filed criminal action against its former secretary but did not provide reasonable cause to allow the department to waive the late filing penalty.

### **FINDING**

Taxpayer's protest is denied.

## **II. Tax Administration - Interest**

### **DISCUSSION**

Taxpayer protests the interest assessed.

Under IC 6-8.1-10-1(e) the department may not waive the interest imposed.

### **FINDING**

Taxpayer's protest is denied.

### **CONCLUSION**

Taxpayer's protest is denied for issues I. and II.